

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

CITIGROUP GLOBAL MARKETS INC.,

Plaintiff,

-against-

VCG SPECIAL OPPORTUNITIES MASTER
FUND LIMITED f/k/a CDO Plus Master Fund
Limited,

Defendant.

No. 08 CV 5520 (BSJ)

RULE 7.1 DISCLOSURE
STATEMENT FOR
DEFENDANT

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for defendant VCG Special Opportunities Master Fund Limited f/k/a CDO Plus Master Fund Limited ("VCG") (a nongovernmental corporate party) certifies that there is no corporation that is a parent corporation of VCG and there is no publicly held corporation that owns 10% or more of VCG stock.

Dated: New York, New York
July 23, 2008

DREIER LLP

By: 

Joshua N. Epstein (JE 2187)
Alan S. Gruber (AG 3086)

499 Park Avenue
New York, New York 10022
(212) 328-6100
jepstein@dreierllp.com
agruber@dreierllp.com

Attorneys for Defendant